Hearing Date and Time: March 22, 2007 at 10:00 a.m. Response Date and Time: March 15, 2007 at 4:00 p.m.

AKERMAN SENTERFITT Joanne Gelfand, Esq. (JG-2864) 350 East Las Olas Boulevard, Suite 1600 Fort Lauderdale, FL 33301

Telephone: (954) 463-2700 Facsimile: (954) 463-2224

#### ATTORNEYS FOR ITAUTEC AMERICA, INC.

UNITED STATES BANKRUPTCY COURT		
SOUTHERN DISTRICT OF NEW YORK		
	X	
In re:		Chapter 11 Case
	:	05-44481-RDD
DELPHI CORPORATION, et al.,		
Debtors.	:	(Jointly Administered)
	:	
	X	

# ITAUTEC AMERICA, INC.'S RESPONSE TO THE DEBTORS' NINTH OMNIBUS CLAIMS OBJECTION

ITAUTEC AMERICA, INC., ("Itautec"), a creditor, files this Response in Opposition ("Response") to the Debtor's Ninth Omnibus Claims Objection ("Objection to Claim")(C.D. # 6968) made pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 and would show:

- Itautec was a prepetition vendor to the debtor, Delphi Automotive Systems LLC ("Debtor").
- On October 8 and 14, 2005, Delphi Corporation and certain of its U.S. subsidiaries and affiliates (collectively the "Debtors") filed voluntary petitions in this Court for reorganization relief under Chapter 11 of Title 11 of the United States Code.

- 3. Itautec timely filed its proof of claim in the total amount of \$233,753.69, now designated as Claim No. 10811 in the Debtor's case (the "Itautec Claim"). The Itautec Claim is comprised of two parts as reflected on Exhibit A thereto: The amount of \$118,136.73 for goods already purchased and delivered to Delphi (as reflected on Delphi's Schedule F) and \$115,616.96 for cancellation claims (the "Cancellation Claim") pursuant to the Debtor's purchase orders (Purchase Orders). A copy of the proof of claim, with supporting Purchase Orders reflecting the Cancellation Claim is attached hereto as Exhibit 1 and incorporated herein.
- 4. Pursuant to the Debtors' Objection to Claim, it disputes the Cancellation Claim and seeks to modify the Itautec Claim to entirely eliminate this portion. Notably, the Cancellation Claim resulted from lengthy negotiations between Itautec (specifically Adiboard, Itautec's manufacturing division) and the Debtor conducted by Sue Fisher, Wendell Brown, and Roger Edwards all on behalf of the Debtor. See Purchase Orders attached to proof of claim. The Debtor itself issued the Purchase Orders reflecting the Cancellation Claim that it now disputes.
- 5. Additionally, the Objection to Claim merely sets forth unsubstantiated, conclusory and open-ended objections which are inadequate to overcome the presumptive validity of the Itautec's claim. See, e.g., Objection to Claim ¶ 34; In re Woodmere Investors Ltd. P'ship, 178 B.R. 346, 354-55 (Bankr. S.D.N.Y. 1995); In re King, 305 B.R. 152, 162 (Bankr. S.D.N.Y. 2004). Accordingly, the Objection to Claim fails to present the "sufficient evidence" necessary to meet the Debtors' burden of proof in negating the *prima facie* validity of the Itautec Claim. In re King, 305 B.R. at 162. Thus, the Objection to Claim must be overruled in its entirety.
- 6. The Itautec Claim constitutes *prima facie* evidence of the validity, amount and legal basis of the claim against the Debtor. See Fed. R. Bankr. Proc. 3001(f); Gardner v. N.J., 329 U.S. 565, 573, 67 S.Ct. 467, 471 (1947) ("A proof of claim is, of course, *prima facie* evidence of its

validity"); In re Kahn, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) ("[A] properly filed proof of claim is deemed allowed unless a party in interest objects. This provision is a codification of the well-settled practice, as expressed by Mr. Justice Holmes of 'treating a sworn proof of claim as some evidence, even when it is denied") (quoting Whitney v. Dresser, 200 U.S. 532, 536 26 S. Ct. 316, 317 (1906)).

- 7. The Debtor bears the initial burden of producing "sufficient evidence" to rebut the *prima* facie validity of the Proof of Claim, which the Debtor in this case have failed to meet. In re King, 305 B.R. at 162 ("It is well settled that the party objecting to a proof of claim has the burden of coming forward with sufficient evidence rebutting the validity of a properly filed proof of claim") (emphasis in original). To meet this burden of proof, courts in this Circuit and elsewhere require the objecting party to produce evidence at least equal in force to the prima facie case, which if believed "would refute at least one of the allegations that is essential to the claim's legal sufficiency." Id. at 164 (referring to In re Allegheny Int'l Inc., 954 F.2d 167, 174 [3d. Cir. 1992]); Sherman v. Novak (In re Reilly), 245 B.R. 768, 773 (2d Cir. B.A.P. 2000), affd 242 F.3d 362 (2d Cir. 2000); Carey v. Ernst, 333 B.R. 666, 672 (Bankr. S.D.N.Y. 2005).
- 8. The Objection to Claim fails to set forth any factual evidence to refute any of the allegations contained in the Itautec Claim. A debtor cannot satisfy its burden of proof merely by objecting to the amount of classification of a claim without producing evidence to support its assertions. In re Woodmere Investors Ltd. P'ship, 178 B.R. at 354-55 (debtor's mere assertions deemed insufficient as evidence to refute creditor's prima facie evidence of claim).
- The Itautec Claim is allowable in the full, noncontingent, liquidated amount claimed of \$233,753.69.
  - 10. The Debtors may return any reply to Itautec, in care of the undersigned counsel.

WHEREFORE, Itautec respectfully requests that the Court enter an Order overruling the Debtors' Objection to Claim, with prejudice, or alternatively granting a hearing on the Objection to Claim, together with such other and further relief as is equitable and just.

Dated: March 14, 2007

Respectfully submitted,

AKERMAN SENTERFITT 350 East Las Olas Boulevard Suite 1600

Fort Lauderdale, FL 33301 Telephone: (954) 463-2700

Fax: (954) 463-2224

Email: joanne.gelfand@akerman.com

By: /s/ Joanne Gelfand
Joanne Gelfand (JG2864)

Attorneys for Itautec America, Inc.

#### CERTIFICATE OF SERVICE

The undersigned hereby certifies that on March 14, 2007, she caused a true and correct copy of the foregoing to be served upon the parties listed below by first class mail, postage prepaid:

/s/	Joanne	Gelfand	

Delphi Corporation Attn: General Counsel 5725 Delphi Drive Troy, Michigan 48098

John Wm. Butler, Jr., Esq.
John K. Lyons, Esq.
Joseph N. Wharton, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

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United States Bankruptcy Court Southern District of New Y	/GRK	PROOF OF CLAIM
Name of Debtor	Case Number.	THIS SPACE IS FOR COURT USE ONLY
Delphi Automotive Systems LLC	05-44640	
NOTE: This form should not be used to make a claim for an administr the case. A "request" for payment of an administrative expense may be	ative expense arising after the commencement of	
Name of Creditor (The person or entity to whom the debter owes money	~ Check box if you are aware that anyone has	EVUIDIT
or property):	filed a proof of claim relating to your claim.	EXHIBIT
Itautec America, Inc.	Attach copy of statement giving particulars.	1 1
Name and Addresses Where Notices Should be Sent Itautec America, Inc.	~ Check box if you have never received any	on
Attn: Eduardo Archer de Castilho, General Manager	notices from the bankruptcy court in this case.	
7200 Corporate Ctr. Dr., 114	~ Check box if the address differs from the	STATE OF THE PERSON OF T
Miami, FL 33126	address on the envelope sent to you by the	
(305) 594-2235	court.	
Account or other number by which creditor identifies debtor:	Check here ~ replaces	
* *8	if this claim ~ amends a previously filed claim, dat	ed:
1. Basis for Claim	~ Retiree benefits as defined in 11 U.S.C	
X Goods Sold	~ Wages, salaries, and compensation (fill	
- Services performed	Your SS #:	
~ Money loaned	Total Bo II.	-
- Personal injury/wrongful death .	Unpaid compensation for services per	formed
~ Taxes		
X Other - Cancellation claims	· from to	
	(date)	(date)
2. Date debt was incurred: See Exhibit A	3. If court judgment, date obtained	l:
attached	\$222.752.60	
<ol> <li>Total Amount of Claim at Time Case Filed:</li> <li>If all or part of your claim is secured or entitled to priority, all</li> </ol>	\$233,753,69	
Check this box if claim includes interest or other charges in ac		eh itamizad statement of all interest
or additional charges.	and to the principal and an of the claim, 750	an nemized statement of an interest
5. Secured Claim.	6. Unsecured Priority Claim.	
X Check this box if your claim is secured by collateral	~ Check this box if you have an ur	secured priority claim
(including a right of setoff).	Amount entitled to priority \$	
Brief Description of Collateral:	Specify the priority of the claim	
- Real Estate Motor Vehicles	~ Wages, salaries, or commissions (up to	
~ Other	earlier - U.S.C. § 507(a)(3).	ation of the debtor's business, whichever is
Value of Collateral: \$	~ Contributions to an employee benefit pla	an - U.S.C. 6 507(a)(4)
value of Conatcial,	T 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	ase, lease, or rental of property or services
Amount of arrearage and other charges at time case filed	for personal, family, or household use -	
included in secured claim, if any: \$	<ul> <li>Alimony, maintenance, or support owed</li> <li>U.S.C. § 507(a)(7)</li> </ul>	to a spouse, former spouse, or child
	<ul> <li>Taxes or penalties of governmental units</li> </ul>	s - 11 U.S.C. § 507(a)(8)
	<ul> <li>Other - Specify applicable paragraph of *Amounts are subject to adjustment on 41101 and every 3 on or other the date of adjustment</li> </ul>	<ol> <li>U.S.C. § 507(a) () years thereafter with respect to cases commenced</li> </ol>
7 C. Hen I'lls annu 1 - C. 11		
/. Credits: The amounts of all payments on this claim	has been credited and deducted   110	S SPACE IS FOR COURT USE ONLY
	has been credited and deducted	S SPACE IS FOR COURT USE ONLY
for making this proof of claim.		s Space is for Court Use Only
for making this proof of claim.  8. Supporting Documents: Attach copies of supporting	documents; such as promissory	s Space is for Court Use Only
for making this proof of claim.  8. Supporting Documents: Attach copies of supporting notes, purchase orders, invoices, itemized statements of	documents, such as promissory running accounts, contracts, court	s Space is for Court Use Only
<ol> <li>Credits: The amounts of all payments on this claim for making this proof of claim.</li> <li>Supporting Documents: Attach copies of supporting notes, purchase orders, invoices, itemized statements of judgments, mortgages, security agreements, and evident SEND ORIGINAL DOCUMENTS. If documents are n</li> </ol>	documents, such as promissory running accounts, contracts, court to of perfection of lien. DO NOT	s Space is for Court Use Only
for making this proof of claim.  8. Supporting Documents: Attach copies of supporting notes, purchase orders, invoices, itemized statements of judgments, mortgages, security agreements, and evidence SEND ORIGINAL DOCUMENTS. If documents are not seem to the proof of the security agreements are not seem to the security agreements.	running accounts, contracts, court ce of perfection of lien. DO NOT ot available, explain. If the	s Space is for Court Use Only
for making this proof of claim.  8. Supporting Documents: Attach copies of supporting notes, purchase orders, invoices, itemized statements of judgments, mortgages, security agreements, and evident SEND ORIGINAL DOCUMENTS. If documents are n documents are voluminous, attach a summary.* See Extending Security agreements.	documents, such as promissory running accounts, contracts, court ce of perfection of lien. DO NOT ot available, explain. If the nibit "A" attached hereto.	s Space is for Court Use Only
for making this proof of claim.  8. Supporting Documents: Attach copies of supporting notes, purchase orders, invoices, itemized statements of judgments, mortgages, security agreements, and evidence SEND ORIGINAL DOCUMENTS. If documents are n documents are voluminous, attach a summary.* See Ext. 9. Date-Stamped Copy: To receive an acknowledgment.	documents, such as promissory running accounts, contracts, court ce of perfection of lien. DO NOT ot available, explain. If the nibit "A" attached hereto.	s Space is for Court Use Only
for making this proof of claim.  8. Supporting Documents: Attach copies of supporting notes, purchase orders, invoices, itemized statements of judgments, mortgages, security agreements, and evident SEND ORIGINAL DOCUMENTS. If documents are n documents are voluminous, attach a summary.* See Ext.  9. Date-Stamped Copy: To receive an acknowledgment enclose a stamped, self-addressed envelope and copy of	documents, such as promissory running accounts, contracts, court ce of perfection of lien. DO NOT ot available, explain. If the hibit "A" attached hereto. It of the filing of your claim, this proof of claim.	s Space is for Court Use Only
for making this proof of claim.  8. Supporting Documents: Attach copies of supporting notes, purchase orders, invoices, itemized statements of judgments, mortgages, security agreements, and evident SEND ORIGINAL DOCUMENTS. If documents are n documents are voluminous, attach a summary.* See Ext.  9. Date-Stamped Copy: To receive an acknowledgment enclose a stamped, self-addressed envelope and copy of late.  Sign and print the name and title, if any of the claim (attach copy of power of autom), if any	documents, such as promissory running accounts, contracts, court ce of perfection of lien. DO NOT ot available, explain. If the nibit "A" attached hereto.	s Space is for Court Use Only
for making this proof of claim.  8. Supporting Documents: Attach copies of supporting notes, purchase orders, invoices, itemized statements of judgments, mortgages, security agreements, and evident SEND ORIGINAL DOCUMENTS. If documents are n documents are voluminous, attach a summary.* See Ext.  9. Date-Stamped Copy: To receive an acknowledgment enclose a stamped, self-addressed envelope and copy of	documents, such as promissory running accounts, contracts, court ce of perfection of lien. DO NOT of available, explain. If the nibit "A" attached hereto. It of the filing of your claim, this proof of claim.	s Space is for Cidert Use Only

# EXHIBIT A (Itautec America, Inc. Proof Of Claim)\*

Account Receivables (8/1/05-10/7/05)

\$118,136.73

as reflected on Debtor's

Schedule F.

Cancellation Claims per

Debtor's attached Purchase

Orders.

115,616.96

TOTAL CLAIM:

\$233,753.69

<sup>\*</sup>Itautec America, Inc., files this proof of claim as assignee (not for security purposes) of Itautec S.A. Grupo Itautec and Adiboard S.A.

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## DELPHI

\_Delphi Electronics and Safety

USD

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Buyer:

Delphi Automotive Systems LLC Delphi Electronics & Safety Div P.O. Box 9005 KOKOMO IN 46904-9005

Deliver to:

DELPHI DELCO ELECTRONICS CORP ATTN: MANUAL RECEIPTS MS-CTA229 No physical shipment KOKOMO IN

ITAUTEC S/A- GRUPO ITAUTEC C/O TECHNOLOGY MARKETING CORP 1526 E GREYHOUND PASS CARMEL IN 46032

Purchase Order

PO Number 450201847 Version

Date Issued 13-Jan-2006

17-Jul-2006 09:56:22

Delivery date: 15-JAN-2006

Vendor No: 1016377 DUNS No: 000216655

Payment Terms: ZMN2 Currency:

Payment settled on 2nd, 2nd Month

Incoterms: FOB-Freight Collect

Item No.	Material No/Item Description	Identifier No Total Or	der Quantity	Plant Requeste	r	作 计	BAN.
00010	PR10309921 000	10	507.000	DAHQ DE	LPHI D H	EADQUARTERS	
	CANCELLATION C CANCELLATION CLAIM A. WENDELL BROWN (7 PR446240	BROWN W					
	Delivery Date	Scheduled Quantity	Pric	e Pric	e Unit UO	M	Value
	15-JAN-2006	507.000	1.0	0	1 DO	L	507.00
	Net Line Item Va	alue	earl rogiciel		USD		507.00
00020	PR10309921 000	20	612.600	DAHO DE	LPHI D H	EADQUARTERS	
	CANCELLATION C			BROWN W			
	Delivery Date	Scheduled Quantity	Pric	e Pric	e Unit UO	M	Value
	15-JAN-2006	612.600	1.0	0	1 DO	L	612.60
	Net Line Item Va	alue	profile Abacid	تيماني وا	USD		612.60

Purchasing Contact: Brown, Wendell

Phone: 765-451-0264 Fax: 765-451-0265

Contact Address:

DELPHI ELECTRONICS & SAFETY ONE CORPORATE CENTER MS:CTLLM, KOKOMO IN 46902

Date and Time Printed: 17-Jul-2006 09:56:22

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# DELPHI

\_Delphi Electronics and Safety

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ITAUTEC S/A- GRUPO ITAUTEC C/O TECHNOLOGY MARKETING CORP 1526 E GREYHOUND PASS CARMEL IN 46032

### **Purchase Order**

PO Number 450201847 Version

Date Issued

13-Jan-2006

17-Jul-2006 09:56:22

Item No.	Material No/Item Ide Description	ntifier No Total (	Order Quantity	Plant Requester		
00030	PR10309921 00030 CANCELLATION CLAIM P/N		2,730.350	DAHQ DELPHI BROWN W	D HEADQUARTERS	
	Delivery Date	Scheduled Quantity	Pric	e Price Unit	UOM	Value
	15-JAN-2006	2,730.350	1.0	0 1	DOL	2,730.35
	Net Line Item Value	· 15 / 15 / 15 / 15 / 15 / 15 / 15 / 15		Caralliana canana	USD	2,730.35
00040	PR10309921 00040		10,418.760	DAHQ DELPHI	D HEADQUARTERS	
	CANCELLATION CLAIM P/N		*	BROWN W	24	
	Delivery Date	Scheduled Quantity	Pric	e Price Unit	UOM	Value
	15-JAN-2006	10,418.760	1.0	0 1	DOL	10,418.76
	Net Line Item Value				USD	10,418.76
00050	PR10309921 00050		82,261.430	DAHQ DELPHI	D HEADQUARTERS	
	CANCELLATION CLAIM P/N			BROWN W		
	Delivery Date	Scheduled Quantity	Pric	e Price Unit	UOM	Value
	15-JAN-2006	82,261.430	1.0	0 1	DOL	82,261.43
	Net Line Item Value				USD	82,261.43
00060	PR10309921 00060		1.000	DAHQ DELPHI	D HEADQUARTERS	
	CANCELLATION CLAIM P/N			BROWN W		
	Delivery Date	Scheduled Quantity	Pric	e Price Unit	UOM	Value
	15-JAN-2006	1.000	0.0	1 1	DOL .	0.01
	Net Line Item Value			United States	USD	0.01
Total n	et value			USD		96,530.15

Notes:	
**************************************	
Tool Possession Note:	

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DELPHI

\_Delphi Electronics and Safety

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ITAUTEC S/A- GRUPO ITAUTEC C/O TECHNOLOGY MARKETING CORP 1526 E GREYHOUND PASS CARMEL IN 46032

**Purchase Order** 

PO Number 450201847 Version Date Issued 13-Jan-2006

17-Jul-2006 09:56:22

Item No. Material No/Item Identifier No Total Order Quantity Plant
Description Requester

#### Notes Continued:

All molds, tools, dies, fixtures and other items (collectively, "tools") covered by this order shall be the property of Buyer and shall be permanently and legibly marked in such a manner as to denote that the tools are the property of Buyer. The tools shall be used for manufacture of parts exclusively for Buyer. The tools shall be stored and maintained by Seller at no expense to Buyer and shall be subject to shipment to Buyer's authorized point of receipt upon notification by Buyer. Tool replacement and maintenance cost due to wear is the responsibility of Supplier.

Seller hereby agrees to retain the molds, tools, dies, fixtures and other items described above for a period of 15 years after end of production and thereafter to return, transfer to another location or to remit the proceeds of the sale for scrap to the Buyer's Director of Purchasing as so instructed by Buyer.

Tool Payment:

Final invoice for tools will not be accepted until full PPAP approval has been documented.

Supplier should therefore ensure that notification of approval has been received before submitting final invoice. Refer also to payment term on PO.

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### DELPHI

\_Delphi Electronics and Safety

Page 1 of 3

Buyer:

Delphi Automotive Systems LLC Delphi Electronics & Safety Div P.O. Box 9005 KOKOMO IN 46904-9005

Deliver to:

DELPHI DELCO ELECTRONICS CORP ATTN: MANUAL RECEIPTS MS-CTA229 No physical shipment KOKOMO IN

ITAUTEC S/A- GRUPO ITAUTEC C/O TECHNOLOGY MARKETING CORP 1526 E GREYHOUND PASS CARMEL IN 46032

Purchase Order

PO Number 450201811 Date Issued 13-Jan-2006

Version

17-Jul-2006 10:27:29

Delivery date: 15-JAN-2006

Vendor No: 1016377 DUNS No: 000216655

Payment Terms: ZMN2 Currency: USD

Payment settled on 2nd, 2nd Month

Incoterms: FOB-Freight Collect

Item No.	Material No/Item I Description	dentifier No Total O	rder Quantity	Plan Requ	t uester	海洋推动	Sign of the same o
00010	PR10309926 000	10	1,780.800	DAH	DELPHI	D HEADQUARTERS	
	CANCELLATION CI CANCELLATION CLAIM A. WENDELL BROWN (76 PR446239	P/N 09364023		BROW	N W		
	Delivery Date	Scheduled Quantity	Pric	e	Price Unit	UOM	Value
	15-JAN-2006	1,780.800	1.0	0	1	DOL	1,780.80
	Net Line Item Va	lue	Color Color State		7100	USD	1,780.80
00020	PR10309926 0002	20	4,624.000	DAH	DELPHI	D HEADQUARTERS	
	CANCELLATION CI CANCELLATION CLAIM			BROW	IN W		
	Delivery Date	Scheduled Quantity	Pric	e	Price Unit	UOM	Value
	15-JAN-2006	4,624.000	1.0	0	1	DOL	4,624.00
	Net Line Item Va	lue de la			NETRANE.	USD	4,624.00

Purchasing Contact: Brown, Wendell

Phone: 765-451-0264 Fax: 765-451-0265

Contact Address:

DELPHI ELECTRONICS & SAFETY ONE CORPORATE CENTER MS:CTLLM, KOKOMO IN 46902

Date and Time Printed: 17-Jul-2006 10:27:29

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# DELPHI

Delphi Electronics and Safety

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ITAUTEC S/A- GRUPO ITAUTEC C/O TECHNOLOGY MARKETING CORP 1526 E GREYHOUND PASS CARMEL IN 46032

### Purchase Order

PO Number 450201811 Version

Date Issued

13-Jan-2006

17-Jul-2006 10:27:29

Item No.	Material No/Item Description	Identifier No Total O	rder Quantity	Plant Requester			
00030	PR10309926 000	30	1,234.000	DAHQ DE	LPHI	D HEADQUARTERS	1
	CANCELLATION C			BROWN W			
	Delivery Date	Scheduled Quantity	Pric	e Price	Unit	UOM	Value
	15-JAN-2006	1,234.000	1.0	0	1	DOL	1,234.00
	Net Line Item Va	alue	and the second second	The state of the s		USD	1,234.00
00040	PR10309926 000	40	3,074.200	DAHQ DE	LPHI	D HEADQUARTERS	1
	CANCELLATION C		¥ 22	BROWN W			
	Delivery Date	Scheduled Quantity	Pric	e Price	Unit	UOM	Value
	15-JAN-2006	3,074.200	1.0	0	1	DOL	3,074.20
	Net Line Item Va	alue				USD	3,074.20
00050	PR10309926 000	50	8,373.800	DAHQ DEI	LPHI	D HEADQUARTERS	
	CANCELLATION CANCELLATION CLAIM		X2 1.000 P.001P.	BROWN W			
	Delivery Date	Scheduled Quantity	Pric	e Price	Unit	UOM	Value
	15-JAN-2006	8,373.800	1.0	0	1	DOL	8,373.80
	Net Line Item Va	alue			No.	USD	8,373.80
00060	PR10309926 000	60	1.000	DAHQ DEI	LPHI	D HEADQUARTERS	1
	CANCELLATION CANCELLATION CLAIM			BROWN W			
	Delivery Date	Scheduled Quantity	Pric	e Price	Unit	UOM	Value
	15-JAN-2006	1.000	0.0	1	1	DOL	0.01
	Net Line Item Va	alue			1	USD	0.01
Total n	et value	EN ALIGNATION		US	SD		19,086.81

Tool Possession Note:

All molds, tools, dies, fixtures and other items (collectively, "tools") covered by this order shall be the property of Buyer and shall be permanently and legibly marked in such a manner as to denote that the tools are the property of Buyer. The tools shall be used for manufacture of parts exclusively for Buyer. The tools shall be stored and maintained by Seller at no expense to Buyer and shall be subject to shipment to Buyer's authorized point of receipt upon notification by Buyer. Tool replacement and maintenance cost due to wear is the responsibility of Supplier.

Seller hereby agrees to retain the molds, tools, dies, fixtures and other items described above for a period of 15 years after end of production and thereafter to return, transfer to another location or to remit the proceeds of the sale for scrap to the Buyer's Director of Purchasing as so instructed by Buyer.



Delphi Electronics and Safety

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ITAUTEC S/A- GRUPO ITAUTEC C/O TECHNOLOGY MARKETING CORP 1526 E GREYHOUND PASS CARMEL IN 46032

Purchase Order

PO Number 450201811 Date Issued 13-Jan-2006

Version

17-Jul-2006 10:27:29

Item No. Material No/Item Identifier No Total Order Quantity

Description

Plant Requester

Notes Continued:

Tool Payment:

Final invoice for tools will not be accepted until full PPAP approval has been documented.

Supplier should therefore ensure that notification of approval has been received before submitting final invoice. Refer also to payment term on PO.

\*\*\*\*\*\*\*\*\*\*\*

\*\* PLEASE NOTE: TO BETTER SERVE OUR SUPPLIERS AND \*\* \* TO HELP THE PAYMENT PROCESS, 'QUANTITY' LISTED \*

 FOR SERVICE PROVIDED IS THE ACTUAL DOLLAR AMOUNT \* \* TO BE INVOICED BY YOU. (SI) \*